Recipient: __________________________  Contract #: __________________________

(This checklist only has to be completed at a second monitoring visit if there have been staff changes since the first monitoring visit that affect the approval or processing of financial paperwork or if newly elected officials are involved in the process.)

I. Internal Controls and Separation of Duties

1. Who is principally responsible for maintaining the Recipient’s CDBG financial records and recording transactions?
   - Name: __________________________  Title: __________________________
   - Name: __________________________  Title: __________________________

2. Who is responsible for monitoring and reviewing the above individual’s work?
   - Name: __________________________  Title: __________________________

3. Who receives and processes invoices for disbursement?
   - Name: __________________________  Title: __________________________
   - Name: __________________________  Title: __________________________

4. Who approves CDBG payments?
   - Name: __________________________  Title: __________________________
   - Name: __________________________  Title: __________________________
   - Name: __________________________  Title: __________________________
   - Name: __________________________  Title: __________________________
   - Name: __________________________  Title: __________________________

5. Are the duties of the person responsible for maintaining the CDBG financial records separated from any cash-related functions?
   - Yes ☐  No ☐  N/A ☐

6. Are personnel who perform disbursement functions prohibited from purchasing, receiving, and inventory?
   - Yes ☐  No ☐  N/A ☐
   - If not, are these functions approved by a third party?
     - Yes ☐  No ☐  N/A ☐

7. Who signs CDBG checks?
   - Name: __________________________  Title: __________________________
   - Name: __________________________  Title: __________________________
   - Name: __________________________  Title: __________________________
   - Name: __________________________  Title: __________________________
   - Name: __________________________  Title: __________________________

8. Is the signing of disbursement checks limited to individuals:
   - who are authorized to make disbursements?
     - Yes ☐  No ☐  N/A ☐
   - whose duties do not include –
     - posting and recording of accounts receivable?
       - Yes ☐  No ☐  N/A ☐
     - approving vouchers for payment?
       - Yes ☐  No ☐  N/A ☐

Comments:

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9. Is there documentation that all persons with check signing authority are bonded or insured? □ Yes □ No □ N/A

10. Is a signature stamp or an electronic signature used for checks? □ Yes □ No □ N/A

- If yes, who has access to it?
  - Name
  - Title
  - Name
  - Title

- What internal controls has the Recipient put in place to keep unauthorized persons from access to checks and electronic signatures?

II. Conclusions

Explain any finding(s) or concern(s) and specify corrective actions the Recipient must take to resolve the issue(s). Describe any technical assistance provided.